

## **TITLE I**

### **SCOPE OF RULES; CONSTRUCTION; EFFECTIVE DATE; DEFINITIONS**

#### **RULE 1. SCOPE OF RULES AND CONSTRUCTION**

**(a) Scope:** These Rules govern the practice and procedure in all cases and proceedings in the United States Tax Court. Where in any instance there is no applicable rule of procedure, the Court or the Judge before whom the matter is pending may prescribe the procedure, giving particular weight to the Federal Rules of Civil Procedure to the extent that they are suitably adaptable to govern the matter at hand.

**(b) Construction:** These Rules shall be construed to secure the just, speedy, and inexpensive determination of every case.

## **RULE 2. EFFECTIVE DATE**

**<sup>1</sup>(a) Adoption:** These Rules, except as otherwise provided, will take effect on August 1, 1998. They govern all proceedings and cases commenced after they take effect, and also all further proceedings in cases then pending, except to the extent that in the opinion of the Court their application, in a particular case pending when the Rules take effect, would not be feasible or would work injustice, in which event the former procedure applies.

**(b) Amendments:** Amendments to these Rules shall state their effective date. Amendments shall likewise govern all proceedings both in cases pending on or commenced after their effective date, except to the extent otherwise provided, and subject to the further exception provided in paragraph (a) of this Rule.

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<sup>1</sup>The amendment is effective as of August 1, 1998.

### **RULE 3. DEFINITIONS**

**(a) Division:** The Chief Judge may from time to time divide the Court into Divisions of one or more Judges and, in case of a Division of more than one Judge, designate the chief thereof.

**(b) Clerk:** Reference to the Clerk in these Rules means the Clerk of the United States Tax Court.

<sup>1</sup>**(c) Commissioner:** Reference to the Commissioner in these Rules means the Commissioner of Internal Revenue.

**(d) Special Trial Judge:** The term Special Trial Judge as used in these Rules refers to a judicial officer appointed pursuant to Code Section 7443A(a). See Rule 180.

**(e) Time:** As provided in these Rules and in orders and notices of the Court, time means standard time in the location mentioned except when advanced time is substituted therefor by law. For computation of time, see Rule 25.

**(f) Business Hours:** As to the Court's business hours, see Rule 10(d).

**(g) Filing:** For requirements as to filing with the Court, see Rule 22.

**(h) Code:** Any reference or citation to the Code relates to the Internal Revenue Code of 1986, as in effect for the relevant period or the relevant time.

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<sup>1</sup>The amendment is effective as of August 1, 1998.